



# Analysis of GST Annual Return (Form GSTR-9)

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## Scope

- Basic provisions
- Parts of GSTR-9
  - Tables
    - Constituents
- Treatment for transactions:
  - Recorded in Jul.17 – Mar.18 GSTRs
  - Recorded in Apr.18 – Sep.18 GSTRs
  - Recorded in Oct.18 – Mar.19 GSTRs
  - Not recorded in GSTRs till date
- Points to ponder!

# Annual Return – Basics

## *Who should file?*

*All regd. persons except:*

- ISD;
- Person required to deduct tax at source;
- Person required to collect tax at source;
- Casual Taxable Person;
- NR Taxable Person
- Entities holding UIN, including UN agencies / Embassies

## *By When?*

- 30<sup>th</sup> Jun. 2019 (for 9M, FY18)
- 31<sup>st</sup> Dec. of succeeding FY;

## *Form:*

- All regd. persons – GSTR-9;
- Composition Dealer – GSTR-9A
- E-com operator reqd. to collect tax at source – GSTR-9B

## *Consequences of non-filing:*

- Notice with 15 days' time to file;
- Late fee: Rs.200/day (max. 0.5% of State Turnover)

Filing of Nil GSTR-9 compulsory?

Dealer with cancelled registration?

Dealer who opted in / out of composition scheme during the FY?

# GSTR-9 Format – Overview

Part I: Basic Details

Part II: Details of outward & inward supplies *made during* the FY

Part III: Details of ITC *for the* FY

Part IV: Details of tax paid *as declared* in returns filed *during* the FY

Part V: Particulars of transactions for the previous FY *declared in returns of Apr. to Sep. of current FY* or upto date of filing of annual return of previous FY, whichever is earlier

Part VI: Other Information

## Part – II: Outward & Inward supplies *made* during the FY

### Part – II comprises:

Table – 4: Advances, inward & outward supplies – *made* during the FY – on which GST is payable

Table – 5: Outward supplies – *made* during the FY – on which GST is not payable

### Should be filled with:

Transactions recorded in GSTR of Jul.17 – Mar.18

Transactions (pertaining to 9M, FY18) missed to be recorded in GSTR till date

### Source for filling:

Outward supplies:  
From GSTR-1 (or) from GL, if missed to be recorded in GSTR-1 till date

Inward supplies:  
From GSTR-3B (or) from GL, if missed to be recorded in GSTR-3B till date

Table-4: Inward & outward supplies made during the FY on which GST is payable

Table 4 Constituents:								
4A	4B	4C	4D	4E	4F	4G	4I / 4J	4K / 4L
B2C supplies #	B2B supplies	Exports WPAY	SEZ supplies WPAY	Deemed Exports	Unadjusted advances**	Inward supplies—RCM	Credit / Debit Notes #	Amendments (+ / -) ** #

Fields marked # – Refer next slide for details of aggregation

Fields marked \*\* – Avoid double-count!



Table-4: B2C, Cr./Dr. Notes & Amendments –  
Source of Information

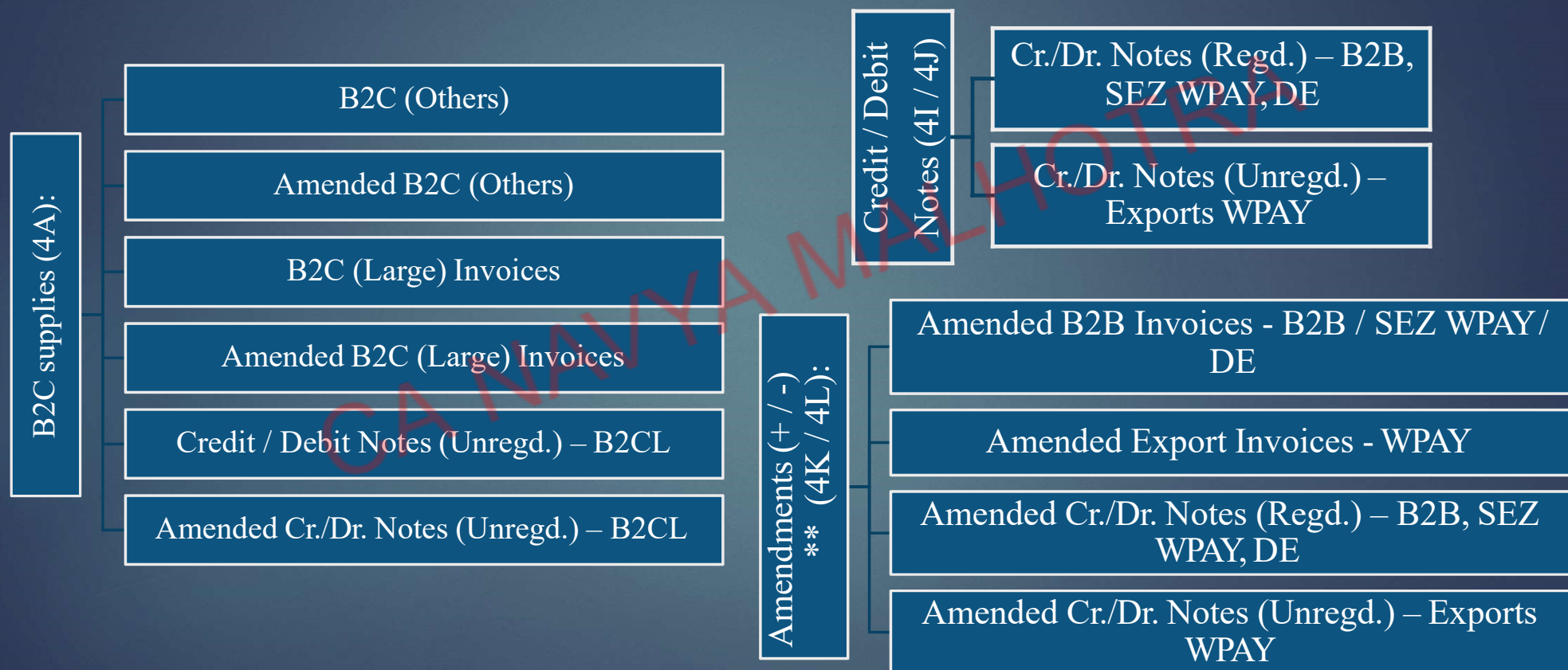


Table-5: Outward supplies made during the FY on which GST is not payable





## Part – III: Details of ITC *for* the FY

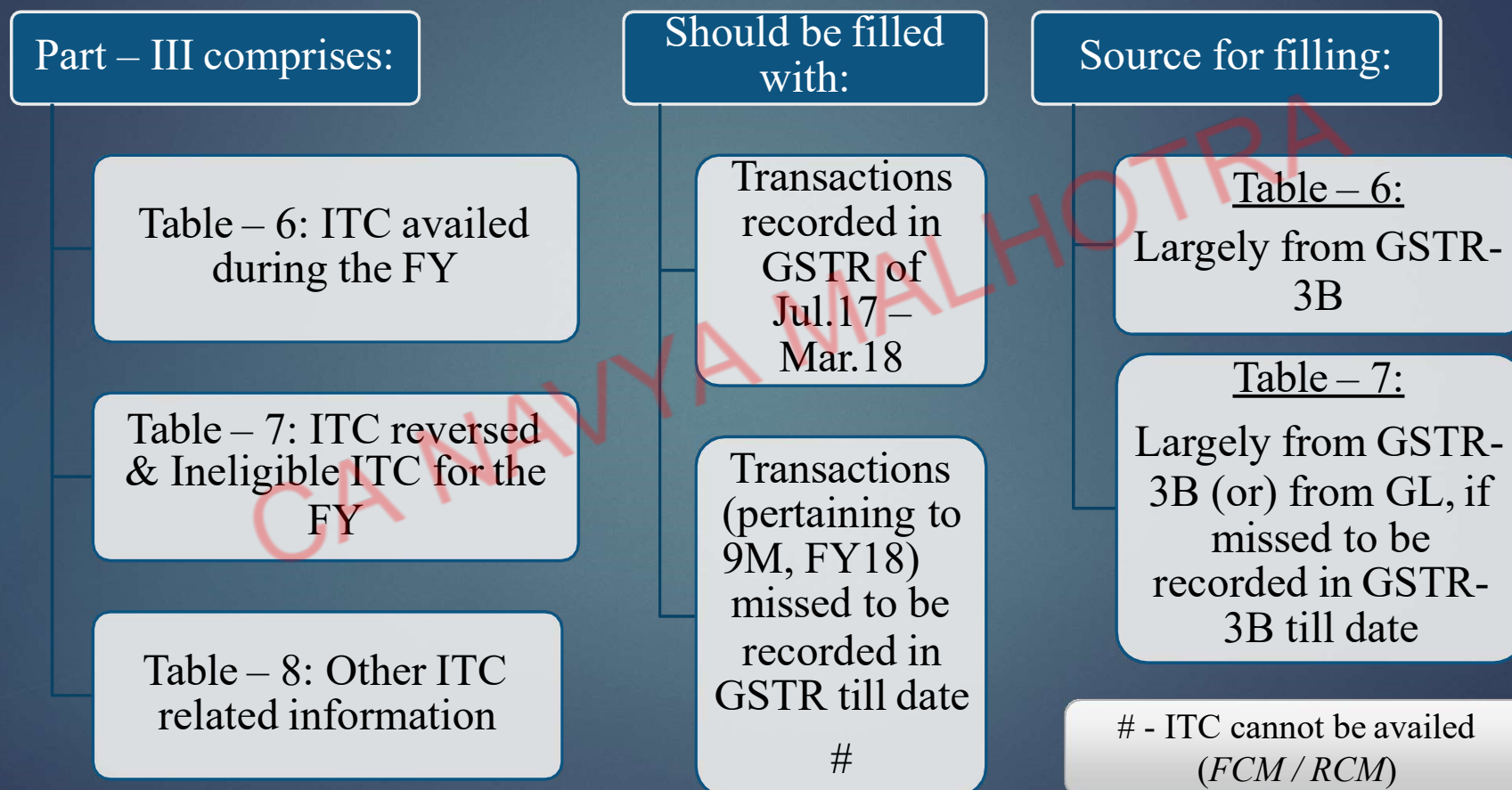


Table – 6: Reconciliation of ITC availed

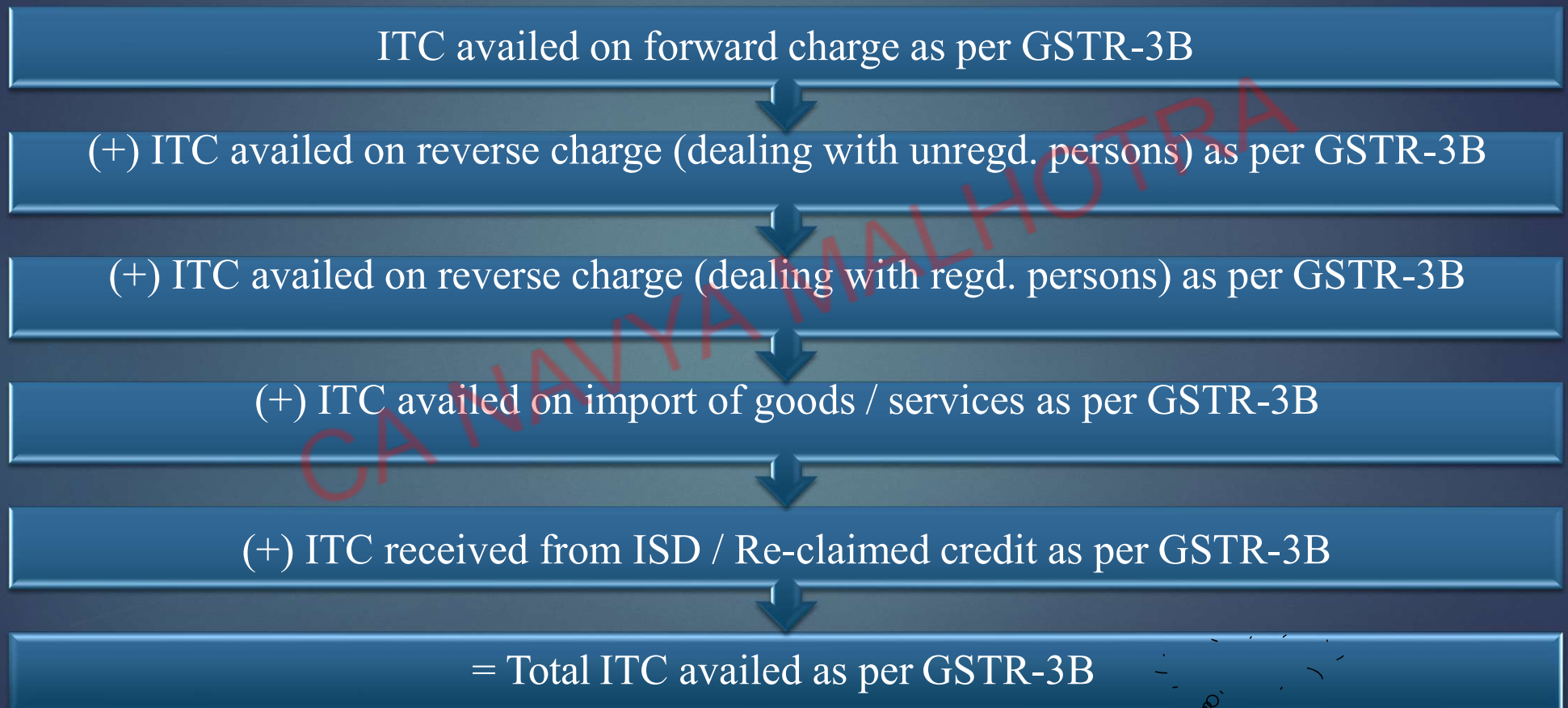


Table – 7: ITC reversal / Ineligible ITC

Reversal as per R.37  
– Non-payment of  
consideration within  
6 months

Reversal as per R.39  
– ISD

Reversal as per R.42  
– Inputs / Input  
Services

Reversal as per R.43  
– Capital Goods

Ineligible credit –  
S.17(5) \*

Reversal of TRAN  
credit

\* This field should be entered only if the ITC availed figure is grossed up with ineligible credit in GSTR-3B in the respective months.

## Table – 8: Reconciliation of ITC [GSTR-2A v. 3B]

ITC as per GSTR-3B (only related to forward charge; claimed during Jul.17 – Mar.18)



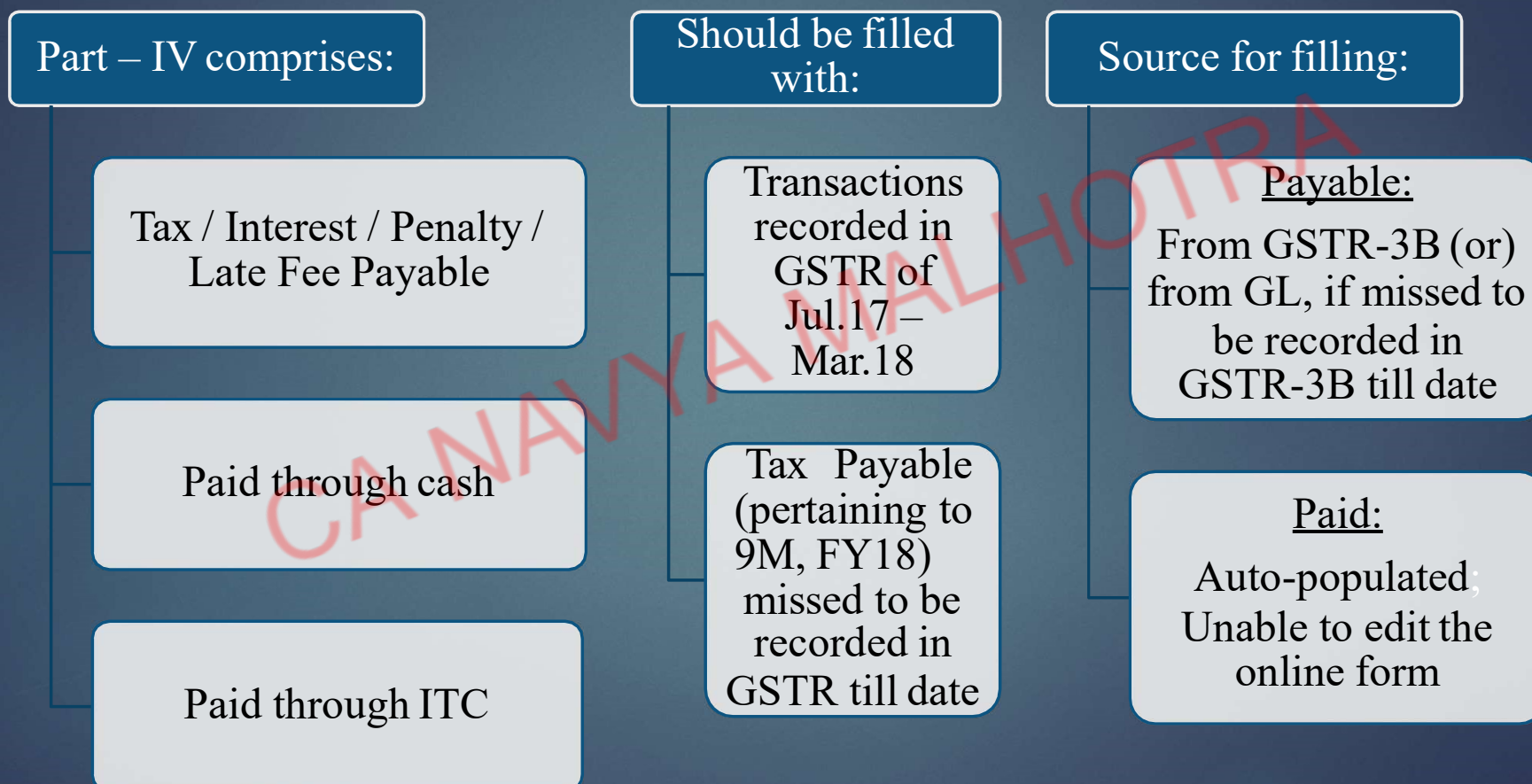
(+) ITC as per GSTR-3B (only related to forward charge; related to Jul.17 – Mar.18 but claimed during *Apr.-Sep.18*)



= ITC as per GSTR-2A (only related to forward charge)?

- ☐ If ITC as per GSTR-2A is higher compared to GSTR-3B, assessee should fill: (i) ITC available but not availed; (ii) ITC available but ineligible.
- ☐ If ITC as per GSTR-3B is higher compared to GSTR-2A???
- ☐ Should the above table consider ITC availed during Oct.18 – Mar.19?
- ☐ The above table also captures the total ITC lapsed during the FY.

## Part – IV: Details of tax paid as declared during the FY



## Part – V: Transactions for previous FY declared in *Apr.-Sep.18*

### Part – V

Tables 10 & 11: Supplies / tax declared / reduced through amendments (net of debit / credit notes)

Table 12: Reversal of ITC availed during the previous FY

Table 13: ITC availed for the previous FY

Table 14: Differential tax paid / payable

### Should be filled with:

Transactions (pertaining to 9M, FY18) recorded in GSTR of *Apr.-Sep.18*

Should outward supply & *ITC availed* info (recorded in GSTR of Oct.18–Mar.19) be recorded here?

### Source for filling

Outward supplies:  
From GSTR-1

ITC related information:  
From GSTR-3B



## Part VI: Other Information

Demands (paid / pending)

Refunds (claimed / sanctioned / rejected / pending)

Supplies from composition dealer

Deemed supply – related to job work

Goods sent on approval but not returned within 180 days

HSN-wise summary of outward supplies

HSN-wise summary of inward supplies #

Late fee payable / paid

# – If the individual component is > 10% of total value of inward supplies

# – Denominator to exclude value of non-supplies (e.g., salaries)!

## Payment of additional liabilities

Can GSTR-9 be revised?

No

How to pay  
*additional liabilities?*

Form GST  
DRC-03

Mode of payment of  
additional liabilities?

*Only from e-cash  
ledger!*